

EXHIBIT F

FROSS ZELNICK LEHRMAN & ZISSU, P.C.

RONALD J. LEHRMAN
STEPHEN BIGGER
ROGER L. ZISSU
RICHARD Z. LEHV
DAVID W. EHRLICH
SUSAN UPTON DOUGLASS
JANET L. HOFFMAN
PETER J. SILVERMAN
LAWRENCE ELI APOLZON
BARBARA A. SOLOMON
MARK D. ENGELMANN
NADINE H. JACOBSON
ANDREW N. FREDBECK
CRAIG S. MENDE
J. ALLISON STRICKLAND
JOHN P. MARGIOTTA
LYDIA T. GOBENA
CARLOS CUCURELLA
JAMES D. WEINBERGER
DAVID DONAHUE
NANCY E. SABARRA

866 UNITED NATIONS PLAZA
AT FIRST AVENUE & 8TH STREET
NEW YORK, N. Y. 10017

TELEPHONE: (212) 813-5900
FACSIMILE: (212) 813-5901
E-MAIL: fziz@frosszelnick.com

MICHAEL I. DAVIS
SPECIAL COUNSEL

JAMES D. SILBERSTEIN
JOYCE M. FERRARO
MICHELLE P. FOXMAN
ROBERT A. BECKER
MICHAEL CHIAPPETTA
EVAN OOURVITZ
TAMAR NIV BESSINGER
DIANE MARCOVICI PLAUT
COUNSEL

NANCY C. DICONZA
LAURA POPP-ROSENBERG
CARA A. BOYLE
CHARLES T.J. WEIGELL III
MARILYN F. KELLY
CAROLINE G. BOEHM
VANESSA HWANG LUI
DOROTHY C. ALEVIZATOS
AIMEE M. ALLEN
BETSY JUDELSON NEWMAN
NICHOLAS H. EISENMAN
KATE HAZELRIG
TODD MARTIN

February 29, 2008

BY E-MAIL

Frank Gelat, President
Killersound, Inc.
101 First Street, Suite 321
Los Altos, CA 94022

Re: *Universal Music - MGB NA LLC v. Killersound, Inc.*, No. 07 Civ. 8353
(NRB) (S.D.N.Y.) (Our Ref.: UNMU USA TC 07/09178)

CONFIDENTIAL – FOR SETTLEMENT PURPOSES ONLY

Dear Mr. Gelat:

We are writing in response to your letter dated February 22, 2008.

REDACTED

Frank Gelat, President
Killersound, Inc.
February 29, 2008
Page 2

REDACTED

Our client has been more than patient with you to date, including by agreeing to multiple extensions of your deadline to answer the complaint in this action, which we commenced in July 2007. Accordingly, if we do not receive your complete, unconditional acceptance of the above terms by **5:00 pm EST, Wednesday, March 5, 2008**, we will vigorously move forward with this case.

This letter is written solely for purposes of compromise and settlement pursuant to Federal Rule of Evidence 408. As such, this letter is written without prejudice to our client's rights, claims and remedies, all which are expressly reserved.

Sincerely,

A handwritten signature in black ink, appearing to read "David Donahue", written in a cursive style.

David Donahue